

# **EXHIBIT C**

**to**

## **POLICY GUIDELINES, LOCAL TAX EXEMPTION REQUESTS**

### **STEP 3A – REVIEW CRITERIA for LARGER EXEMPTIONS**

#### **CRITERIA CATEGORY**

#### **NOTES/GUIDE**

#### **1. FISCAL IMPACT**

Size of the Organization	Considers the number of employees, county of residence and their average household income; specifically: (a) the number of employees working but not living in Loudoun, and (b) the average income of employees working and living in Loudoun.
Size of the Exemption Requested	Considers the size (in dollars) of the tax exemption being sought. The lower the dollar amount of exemption being sought, the lower the fiscal impact. The higher the dollar amount, the greater the fiscal impact.
Other Use of Public Funds and of What Type	Considers the amount of revenue received by the organization from other public funds. The amount of other public funds (other Loudoun County tax funds, or in-kind assistance) utilized for the applicant, may affect the fiscal impact.
Direct Contributions to the Loudoun Economy (cash/in-kind)	Considers, in terms of job creation and assistance to existing and future business, the applicant's contribution to the Loudoun economy. In general, the greater the contribution, the lower the fiscal impact.
Direct Contributions for Public Facilities/Improvements (cash/in-kind)	Considers actual contributions for either public facilities/improvements or other needs, as well as contributions for services or resources, as reducing the fiscal impact of the requested exemption.

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#### **. COMMUNITY IMPACT**

Total Services Identified that Benefit Loudoun Residents	Considers the extent to which services (e.g., scholarships) provided by the applicant would directly benefit Loudoun residents.
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Application is a Standing Priority of the Board of Supervisors	Considers whether the applicant organization and its services address a standing priority of the Board of Supervisors.
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*Similar or Supplemental Services*

Similar or Supplemental Services Offered by Existing Businesses	Considers whether the similarity of existing and future planned services offered by the applicant to those already offered by an existing Loudoun business might constitute an unnecessary duplication of effort, or a desirable supplement or compliment.
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Similar or Supplemental Services Offered by Loudoun County Government	Considers whether the similarity of existing and future planned services offered by the applicant to those already offered by Loudoun government agencies constitute a desirable supplement or compliment. Higher consideration may be given where the greater similarity of applicant's existing and future planned services to those already offered by a Loudoun government agency is seen as a desirable supplement, compliment or duplication of effort.
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Similar or Supplemental Services Offered by Non-profits	Considers whether the similarity of existing and future planned services offered by the applicant to those already offered by another Loudoun non-profit organization might constitute an unnecessary duplication of effort, or a desirable supplement or compliment.
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### 3

## **ORGANIZATIONAL CULTURE**

*Compensation*

Director's Compensation	Considers directors' compensation (salaries and benefits) as compared to industry standards for the Washington D.C. Metro Region. An average salary and benefit package lower than the most recent 3-year industry average is preferred.
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Officers' Compensation	Considers officers' compensation (salaries and benefits) as compared to industry standards for the Washington D.C. Metro Region. An average salary and benefit package lower than the most recent 3-year industry average is preferred.
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3-Highest Paid Employees' Compensation	Considers 3-highest paid employees' compensation (salaries and benefits) as compared to industry standards for the Washington D.C. Metro Region. An average salary and benefit package lower than the most recent 3-year industry average is preferred.
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*Public Relations/Government Affairs:*

Marketing or Promotional Budget	Considers the size of an applicant's marketing or promotional budget as a percent of total budget (low percentage preferred). Exceptions may be made if an applicant organization's services address a standing priority of the Board of Supervisors, provide necessary supplements to existing services, provide a high percentage of services directly benefiting Loudoun residents, or if the request has a low fiscal impact.
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Government Affairs Budget	Considers the size of an applicant's governmental affairs budget as a percent of total budget (low percentage preferred). Exceptions may be made if an applicant organization's services address a standing priority of the Board of Supervisors, provide necessary supplements to existing services, provide a high percentage of services directly benefiting Loudoun residents, or if the request has a low fiscal impact.
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**. LAND USE IMPACT**

Property Location - Route 28 Tax District	Considers whether the exemption is sought for property located within or outside of the Route 28 Tax Improvement District.
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Property Location within Certain Land Use Designations	Considers whether the use of the property for which an exemption is being sought is compatible with the existing land use designation.
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